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I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, of the date shown below.

Dated: 1/31/06 Signature: Natus las

Docket No.: 27793-00096USPX

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Ruedi Leutert

Application No.: 10/520012

Filed: July 27, 2005

For: ADAPTIVE PNEUMATIC SEAT AND

BACKREST CUSHIONS FOR VEHICLES

AND AIRPLANES

Confirmation No.: 9200

Art Unit: 3636

Examiner: M. Nelson

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 4, 2005 for which a one month extension of time accompanies this amendment, please amend the above-identified U.S. patent application as follows:

Amendments to the Abstract are on page 2, as a replacement sheet.

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 7 of this paper.